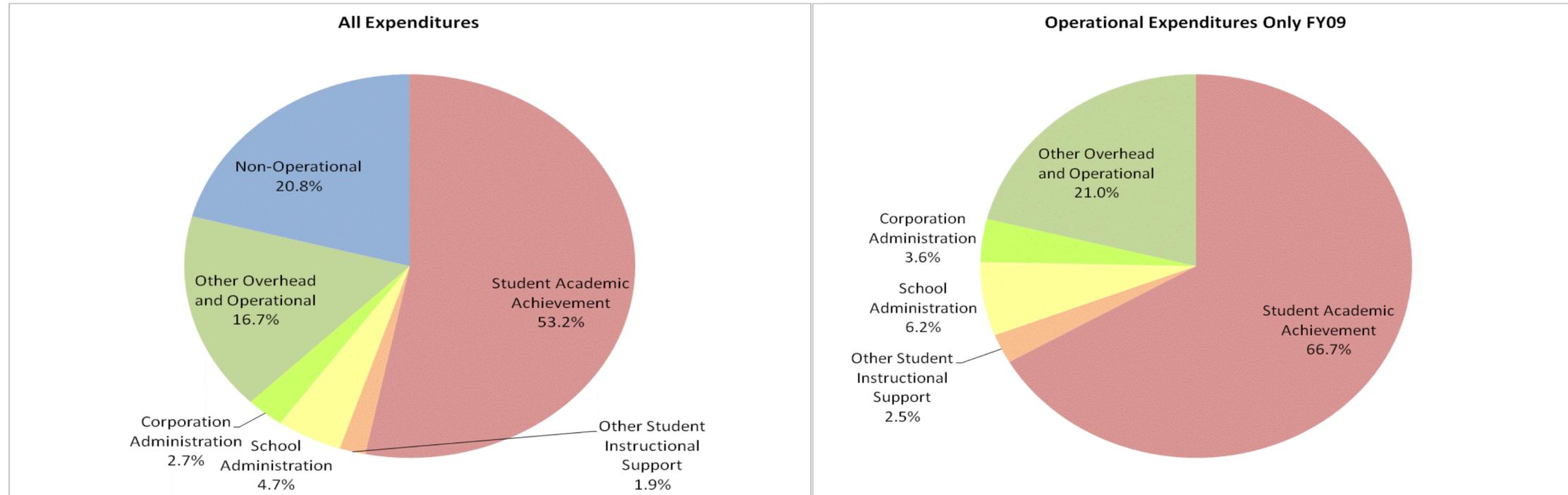


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
South Adams Schools (35)**

South Adams Schools (35)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$5,908,845	60.1%	\$6,464,115	53.1%	\$8,040,567	59.2%	\$8,254,427	53.2%
Student Instructional Support	\$684,217	7.0%	\$1,036,767	8.5%	\$1,089,156	8.0%	\$1,020,848	6.6%
Overhead and Operational	\$2,104,443	21.4%	\$2,867,003	23.5%	\$3,328,338	24.5%	\$3,017,605	19.4%
Nonoperational	\$1,128,522	11.5%	\$1,814,502	14.9%	\$1,120,914	8.3%	\$3,232,438	20.8%
Grand Total	\$9,826,028		\$12,182,387		\$13,578,975	27%	\$15,525,318	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	67.1%	61.6%	67.2%	59.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
South Adams Schools (35)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$61,911	\$322,332			421%
	11100 Regular Programs; Elementary	\$2,251,137	\$2,415,183	\$3,016,917	\$3,061,476	36%	27%	1%
	11200 Regular Programs; Middle/Junior High	\$0	\$10,457	\$2,935	\$972		-91%	-67%
	11300 Regular Programs; High School	\$1,363,494	\$1,502,461	\$2,086,216	\$2,094,387	54%	39%	0%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$18,992	\$53,231			180%
	11420 Vocational Education; Agriculture B	\$56,060	\$61,550	\$44,320	\$65,386	17%	6%	48%
	11450 Vocational Education; Consumer and Homemaking	\$42,753	\$33,546	\$45,943	\$65,748	54%	96%	43%
	11470 Vocational Education; Business Education	\$1,265	\$234	\$1,000	\$5,302	319%	> 500%	430%
	11480 Vocational Education; Industrial Education A	\$54,680	\$56,648	\$57,580	\$67,698	24%	20%	18%
	11490 Vocational Education; Industrial Education B	\$38,047	\$46,072	\$52,241	\$57,187	50%	24%	9%
	11510 Vocational Education; Cooperative Education	\$0	\$0	\$0	\$6,079			
	11520 Vocational Education; Area School Participation	\$4,108	\$0	\$1,844	\$0	-100%		-100%
	11590 Other Vocational Education Programs	\$1,187	\$0	\$1,831	\$11,616	> 500%		> 500%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$23,980	\$0			-100%
	12110 Gifted And Talented; Gifted and Talented	\$34,235	\$12,887	\$23,097	\$8,996	-74%	-30%	-61%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$30,327			
	12350 Physical Impairment; Homebound	\$0	\$0	\$0	\$842			
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$4,920			
	12520 Culturally Different; Compensatory	\$20,526	\$32,218	\$72,632	\$79,079	285%	145%	9%
	12710 Equal Opportunity At Risk	\$39,126	\$38,677	\$48,707	\$55,291	41%	43%	14%
	12810 Special Education Preschool	\$26,813	\$0	\$4,583	\$24,750	-8%		440%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$586	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$23,340	\$39,364	\$38,838	\$60,299	158%	53%	55%
	16100 Remediation Testing	\$38,560	\$4,003	\$334	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$11,836	\$26,483	\$148,923	\$174,998	> 500%	> 500%	18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$107,704			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$480,790	\$476,266	\$584,826	\$659,822	37%	39%	13%
	22110 Improvement of Instruction; Service Area Direction	\$96,331	\$2,173	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$40,784	\$176,674	\$227,978		459%	29%
	22130 Improvement of Instruction; Instructional Staff Training	\$10,828	\$0	\$61,287	\$42,131	289%		-31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,098	\$47,080	\$28,990	\$8,807	184%	-81%	-70%
	22220 Library/Media Services; School Library	\$165,913	\$108,497	\$147,375	\$162,968	-2%	50%	11%
	22230 Library/Media Services; Audiovisual	\$5,024	\$1,963	\$836	\$846	-83%	-57%	1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$67,021	\$56,118	\$0	\$0	-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$64,738	\$140,948			118%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$225,606	\$418,188			85%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$32,933	\$6,724			-80%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$621	\$2,539			309%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$74,859			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$138,339	\$145,479	\$193,125	\$149,999	8%	3%	-22%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$71	\$0			-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$213,313	\$247,298	\$147,583	\$0			
Student Academic Achievement Total		\$5,188,409	\$5,405,441	\$7,417,488	\$8,254,427	59%	53%	11%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$12,728	\$12,937			2%
	21130 Attendance and Social Work Services; Social Work Services	\$22,406	\$2,649	\$0	\$54,413	143%	> 500%	
	21210 Guidance Services; Service Area Direction	\$0	\$3,317	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$155,273	\$207,247	\$224,959	\$180,549	16%	-13%	-20%
	21230 Guidance Services; Appraisal Services	\$375	\$1,120	\$1,973	\$947	153%	-15%	-52%
	21290 Guidance Services; Other Guidance Services	\$3,611	\$8,850	\$3,187	\$0	-100%	-100%	-100%
	21310 Health Services; Service Area Direction	\$1,276	\$3,200	\$2,435	\$0	-100%	-100%	-100%
	21320 Health Services; Medical Services	\$57	\$300	\$300	\$0	-100%	-100%	-100%
	21330 Health Services; Dental Services	\$0	\$200	\$300	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$19,240	\$23,984	\$31,398	\$38,402	100%	60%	22%
	21390 Health Services; Other Health Services	\$135	\$0	\$0	\$0	-100%		
	21420 Psychological Testing	\$4,676	\$6,811	\$442	\$83	-98%	-99%	-81%
	21430 Psychological Counseling	\$13,531	\$44,536	\$65,810	\$1,845	-86%	-96%	-97%
	21890 Special Education Administration; Other Special Education Administration	\$17,641	\$23,272	\$17,151	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$287,808	\$371,042	\$461,765	\$562,615	95%	52%	22%
	24900 Other Support Services, School Administration	\$61,926	\$141,418	\$155,975	\$169,057	173%	20%	8%
Student Instructional Support Total		\$587,954	\$837,947	\$978,424	\$1,020,848	74%	22%	4%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
South Adams Schools (35)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$26,027	\$21,951	\$33,394	\$27,754	7%	26%	-17%
	23150 Board of Education; Legal Services	\$0	\$66,846	\$1,402	\$37,477		-44%	> 500%
	23160 Board of Education; Promotion Expenses	\$1,083	\$353	\$748	\$195	-82%	-45%	-74%
	23190 Board of Education; Other Governing Body Services	\$16,744	\$12,010	\$20,056	\$9,716	-42%	-19%	-52%
	23210 Executive Administration; Office of The Superintendent	\$101,706	\$157,677	\$207,533	\$232,130	128%	47%	12%
	23290 Executive Administration; Other Executive Administration Services	\$12,084	\$12,565	\$11,416	\$216	-98%	-98%	-98%
	25160 Fiscal Services; Financial Accounting	\$30,421	\$48,337	\$61,401	\$59,974	97%	24%	-2%
	25191 Other Fiscal Services; Refund of Revenue	\$350	\$60	\$0	\$15,760	> 500%	> 500%	
	25193 Other Fiscal Services; Printed Forms	\$454	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$759	-\$308	\$0	\$165	-78%		
	25300 Printing, Publishing, and Duplicating Services	\$35,596	\$50,529	\$41,964	\$40,426	14%	-20%	-4%
	25750 Personnel Services; Health Services	\$0	\$0	\$245	\$2,476			> 500%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$88	\$0			-100%
	25920 Ditch Assessments	\$281	\$248	\$248	\$201	-28%	-19%	-19%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$810,575	\$996,535	\$1,095,977	\$1,199,837	48%	20%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,076	\$7,312	\$14,581	\$3,392	-80%	-54%	-77%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,498	\$103,060	\$105,608	\$108,670	150%	5%	3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$450	\$0	\$428	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,356	\$129,058	\$46,925	\$101,578	110%	-21%	116%
	27010 Student Transportation; Service Area Direction	\$11,678	\$7,402	\$7,542	\$0	-100%	-100%	-100%
	27100 Student Transportation; Vehicle Operation	\$206,198	\$213,051	\$322,268	\$391,979	90%	84%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$178,713	\$174,603	\$225,988	\$169,625	-5%	-3%	-25%
	27400 Student Transportation; Purchase of School Buses	\$3,500	\$114,646	\$436,432	\$89,258	> 500%	-22%	-80%
	27500 Student Transportation; Insurance on Buses	\$11,231	\$27,993	\$13,489	\$10,797	-4%	-61%	-20%
	27900 Student Transportation; Other Student Transportation Services	\$8,760	\$13,933	\$12,017	\$33,594	283%	141%	180%
	31200 Food Services Operations; Food Preparation and Dispensing	\$274,107	\$293,605	\$465,448	\$478,680	75%	63%	3%
	31900 Other Food Services	\$0	\$0	\$311	\$3,705			> 500%
Overhead and Operational Total		\$1,839,648	\$2,451,466	\$3,125,508	\$3,017,605	64%	23%	-3%
Nonoperational								
	33200 Community Recreation	\$4,349	\$23,344	\$11,885	\$11,423	163%	-51%	-4%
	33300 Civic Services	\$500	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$96,050	\$101,976	\$122,367	\$139,135	45%	36%	14%
	33990 Other Community Services; Other	\$17,544	\$24,246	\$7,365	\$2,826	-84%	-88%	-62%
	43000 Facilities Acquisition and Construction; Professional Services	\$8,182	\$74,348	\$23,840	\$400	-95%	-99%	-98%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$300	\$11,289	\$0	\$0	-100%	-100%	
	45100 Building Acquisition, Construction and Improvements	\$275,567	\$838,515	\$335,136	\$394,742	43%	-53%	18%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$519,602			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$28,352	\$17,995	\$9,200		-68%	-49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,900	\$12,560	\$31,487	\$16,919	71%	35%	-46%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$226,557	\$216,766	\$122,220	\$193,009	-15%	-11%	58%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,173	\$14,716	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$1,675,000			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$54,284			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,702	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$426,865	\$431,085	\$419,964	\$205,000	-52%	-52%	-51%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$10,064	\$10,243			2%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$656			
Nonoperational Total		\$1,108,688	\$1,777,197	\$1,102,322	\$3,232,438	192%	82%	193%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$124,071	\$119,226	\$69,496	\$0			
	26492 2007 Account Code - Social Security	\$415,776	\$437,378	\$246,469	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$19,043	\$32,320	\$31,356	\$0			
	26494 2007 Account Code - Group Insurance	\$504,809	\$1,069,190	\$564,463	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$691	\$408	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$37,631	\$51,531	\$43,042	\$0			
Prorated By Fund Total		\$1,101,329	\$1,710,336	\$955,234	\$0			